

**AUDITOR-CONTROLLER
DEPARTMENT 4
SUMMARY OF APPROPRIATION
Fiscal Year 2002 - 2003**

ADMINISTERED BY: AUDITOR-CONTROLLER

FUNDS	2001-2002		2002-2003	
	Actual	Alloc. Positions	Adopted Budget	Alloc. Positions
GENERAL FUND				
10250 Auditor-Controller	\$ 2,501,274	40	\$ 2,852,902	42
Subtotal General Fund	\$ 2,501,274	40	\$ 2,852,902	42
TOTAL	\$ 2,501,274	40	\$ 2,852,902	42

AUDITOR - CONTROLLER

GENERAL FUND 100 — 10250
Katherine J. Martinis, Auditor-Controller

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ 1,956,682	\$ 2,228,380	\$ 2,622,622	\$ 2,619,122	18%	\$ 2,700,562
Services & Supplies	\$ 436,238	\$ 427,232	\$ 334,111	\$ 301,975	-29%	\$ 301,975
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ 18,195	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 9,039	\$ 1,555	\$ 1,123	\$ 170	-89%	\$ 170
Gross Budget	\$ 2,420,154	\$ 2,657,167	\$ 2,957,856	\$ 2,921,267	10%	\$ 3,002,707
Less: Chrgs to Depts	\$ (143,583)	\$ (155,893)	\$ (129,805)	\$ (149,805)	-4%	\$ (149,805)
Net Budget	\$ 2,276,571	\$ 2,501,274	\$ 2,828,051	\$ 2,771,462	11%	\$ 2,852,902
Less: Revenues	\$ (776,452)	\$ (833,134)	\$ (773,613)	\$ (767,243)	-8%	\$ (767,243)
Net County Cost	\$ 1,500,119	\$ 1,668,140	\$ 2,054,438	\$ 2,004,219	20%	\$ 2,085,659
Alloc. Positions	36	40	40	40	0%	42

Mission and Major Programs

To maintain the financial integrity of the County by providing County Departments, Special Districts and the citizens of Placer County with clear, accurate and responsive financial services; and by promoting an environment that safeguards County assets.

To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT	2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1. General Accting/Fin'l Reporting	\$1,027,958	14	\$1,004,485	14	(\$23,472)	0.00
2. Payroll	508,603	7	613,753	8	105,150	1.00
3. Property Tax Accounting	439,025	8	355,371	5	(83,654)	(3.00)
4. Special Accounting Services	576,358	9	799,710	10	223,352	1.00
5. Internal Audits	99,325	2	184,537	3	85,212	1.00
GROSS BUDGET TOTAL	\$2,651,268	40	\$2,957,856	40	\$306,588	0.00

AUDITOR-CONTROLLER 100 -- 10250**Performance Indicators & Measures**

MAJ. PGM. NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS.	2000-01 PR. YR. ACTUAL	2001-02 CURR. YR. EST.	2002-03 REQ. BGT. EST.	2002-03 REQ. BGT. \$'S	2002-03 REQ. POSIT.
1.	No. of invoices and claims processed	QNTY	64,174	65,000	65,000	\$853,812	14.00
	Cost per Invoice/Claim Processed	Dollars	\$11.48	\$13.44	\$13.14		
2.	No. of Employees Payrolled	QNTY	3,185	3,500	3,700	\$613,753	8.00
	Cost per Employee	Dollars	\$126.81	\$145.32	\$165.88		
3.	No. of Taxing Agencies	QNTY	112	112	112	\$355,371	5.00
	Cost per Taxing Agency	Dollars	\$3,745.00	\$3,919.86	\$3,172.95		
4.	No. of Warrants processed and reconciled	QNTY	217,889	223,000	223,000	\$479,826	10.00
	Cost per Warrant	Dollars	\$1.06	\$1.55	\$2.15		

Recommended Expenditures

Recommended expenditures have increased due to cost-of-living and merit increases for allocated positions, full year funding for four new positions added during FY 2001-02, and a small increase in services and supplies. The Auditor-Controller is currently reviewing her department's staffing, classifications and job functions and, as a result, final staffing recommendations may be submitted to the Board during Budget Workshops for approval.

Recommended Cost Transfers and Revenues

Estimated revenues have increased primarily due to increased administrative fees for the collection of property tax assessments. Other slight increases are anticipated for supplemental tax administration fees, accounting services, and other miscellaneous revenues.

Additionally, the Auditor receives reimbursement for support services provided to various departments and agencies. Finally, the cost of payroll system maintenance and PAS report storage will be reimbursed by the Countywide Systems Fund.

Departmental Concurrence or Appeal

The Auditor-Controller concurs with the recommended budget.

Final Budget Changes from the Proposed Budget

Final budget adjustments include funding for two new positions recommended in the staffing study referenced above (\$72,517) and for implementation of a personnel classification study (\$8,923).

Auditor-Controller

General Fund

Fund: 100

Subfund: 0

Appropriation: 10250

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Salaries & Benefits					
1001Employee Paid Sick Leave	7,635	8,462	9,433	9,433	9,433
1002Salaries and Wages	1,510,376	1,720,138	1,987,914	1,980,414	2,044,896
1003Extra Help	37,795	16,203		20,000	20,000
1005Overtime & Call Back	13,492	8,020	30,000	14,000	14,000
1006Sick Leave Payoff		24,928			
1007Comp for Absence-Illness	3,416	10,792			
1300P.E.R.S.	101,407	118,062	176,595	176,595	181,596
1301F.I.C.A.	116,659	131,373	155,132	155,132	159,383
1310Employee Group Ins	154,659	177,643	244,486	244,486	251,409
1315Workers Comp Insurance	11,243	12,759	19,062	19,062	19,845
TotalSalaries & Benefits	1,956,682	2,228,380	2,622,622	2,619,122	2,700,562
Services & Supplies					
2050Communications - Radio		600			
2051Communications - Telephone	36,897	37,813	40,000	40,000	40,000
2290Maintenance - Equipment	9,083	17,078	10,825	10,825	10,825
2291Maintenance - Computer Equip			3,650	3,650	3,650
2439Membership/Dues	1,100	2,006	2,540	2,540	2,540
2511Printing	18,084	17,431	20,000	18,500	18,500
2522Other Supplies	1,785				
2523Office Supplies & Exp	85,788	85,930	75,000	75,000	75,000
2524Postage	33,095	30,640	35,500	35,500	35,500
2555Prof/Spec Svcs - Purchased	205,624	150,552	55,000	55,000	55,000
2709Rents & Leases - Computer SW	9,164	9,621	9,621	10,485	10,485
2710Rents & Leases - Equipment	14,517				
2840Special Dept Expense	865	53,787	64,225	32,725	32,725
2844Training	2,150	7,994	6,000	6,000	6,000
2931Travel & Transportation	17,726	13,702	10,550	10,550	10,550
2932Mileage		22			
2941County Vehicle Mileage	360	56	1,200	1,200	1,200
TotalServices & Supplies	436,238	427,232	334,111	301,975	301,975
Fixed Assets					
4451Equipment	18,195				
TotalFixed Assets	18,195				
Charges From Departments					
5290I/T Maintenance - Equipment	208	321			
5405I/T Maintenance - Bldgs & Improver	7,793	624			
5523I/T Office Supplies & Expenses	18				
5552I/T - MIS Services	170	170	1,123	170	170
5840I/T Special Dept Expense		240			
5844I/T Training	850	200			
TotalCharges From Departments	9,039	1,555	1,123	170	170
Gross Budget	2,420,154	2,657,167	2,957,856	2,921,267	3,002,707
Less: Charges to Departments					
5001Intrafund Transfers	(509)				
5002I/T - County General Fund	(100,964)	(109,730)	(120,000)	(140,000)	(140,000)
5011I/T - Public Safety Fund	(2,380)	(4,397)	(9,805)	(9,805)	(9,805)
5022I/T - Mental Health Fund	(39,730)	(41,766)			
Total Charges to Departments	(143,583)	(155,893)	(129,805)	(149,805)	(149,805)
Net Budget	2,276,571	2,501,274	2,828,051	2,771,462	2,852,902

Auditor-Controller

General Fund

Fund: 100

Subfund: 0

Appropriation: 10250

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Less: Revenues					
6850 Vehicle Code Fines	(1,172)	(1,190)	(1,000)	(1,000)	(1,000)
6856 Other Court Fines		(127)			
6950 Interest	(806)	(1,924)			
6951 1915 Act Bonds Interest	(8,513)	(4,401)	(8,000)	(3,000)	(3,000)
7232 State Aid - Other	(5,250)	(4,710)	(5,508)	(5,508)	(5,508)
7234 State Aid - Mandated Costs	2,412	(18,216)	(6,090)	(6,090)	(6,090)
7479 Other Govts-Trial Courts	(66,712)	(49,426)	(45,525)	(45,525)	(45,525)
8095 SB2557-Tax Admin Fee-Distri	(10,071)	12,140			
8096 SB2557-Tax Admin Fee-Cities	(5,431)	6,414			
8100 Assessment/Tax Collection Fee	(522,942)	(570,915)	(550,000)	(550,000)	(550,000)
8101 Supplemental Taxes - 5%	(38,823)	(52,230)	(21,000)	(21,000)	(21,000)
8113 Account/Audit Fees	(12,620)	(23,287)	(18,613)	(18,613)	(18,613)
8194 Investment Services	(22,249)	(17,674)	(25,182)	(25,182)	(25,182)
8218 Forms and Photocopies	(145)	(1,009)			
8761 Insurance Refunds	(70)	(5,216)			
8764 Miscellaneous Revenues	(39)	(184)			
8954 Operating Transfers In	(84,021)	(101,179)	(92,695)	(91,325)	(91,325)
Total Revenues	(776,452)	(833,134)	(773,613)	(767,243)	(767,243)
Net County Cost	1,500,119	1,668,140	2,054,438	2,004,219	2,085,659